

fairly easy to attribute. There has also been questions raised in terms of number (4) where it talks about all property that's constructed above the earth's surface. Here we're talking about condominiums, those things that you have a fee simple in a property but you also have a common property that you have a partial fee and by virtue of the common ownership. And so that's all (4) talks about is things above the ground because we have found an influx of that particular title ownership. The key is, as I say again, it is as the structure is. It's the land and the improvements. If we're going to tax it, we're then going to have to sort out who is going to be the responsible payer, that ultimately is going to have to come and we may contract that relationship with one another if we have a leaseholder and a person who is...or a person who owns the land and someone else who is leasing it and improving it because, at some point in time, that value is there, it belonged to somebody, and it should not be a means by which we escape taxation, by being able to finagle a lease arrangement, make the improvements and the state is left behind even though that improvement, that change, that alteration has been brought about. So I think if we look at this definition, as I say, it's clear, it's concise. The interpretations of the courts, when we sat down and drafted this we took into consideration the things they were saying in the Enron case, the intent. We no longer think the intent is there and I believe that's what also the Governor's proposal intended to do was strip intent as being a major court consideration. We did that as well, it just didn't take us as many pages to do it. So, with that, I would hope that the body, who has read this, looked at it, views this as an attempt to accomplish the same thing but in a way that will eliminate a whole lot of other confusion, arguments and maybe court interpretations over the way we have restructured some language later on trying to create lists where we enumerate who is in and who is out.

SPEAKER BARRETT: Thank you. You have heard the closing and the question before the body is the adoption of the Conway amendment to LB 1. All in favor vote aye, opposed nay. Have you all voted? Senator Conway.

SENATOR CONWAY: We seem to be a little bit short of the numbers on the floor so I guess I would call a call of the house, please.

SPEAKER BARRETT: A request for a call of the house. Shall the